



Regional Council of Economics - 7th Region - SC Rua Trajano, 265,  
12th floor - Centro neighborhood - Florianópolis - SC CEP  
88.010-010 - www.corecon-sc.org.br

## DECLARATION

We hereby declare, for all due purposes, that **Mr. CARLOS HENRIQUE GONÇALVES FREITAS**, registered under CPF number 730.457.217-53, was ranked 3rd in the student category in the *XXI Catarinense Economics Award - 2019*, with the title: **“Taxation and inequality: a study of the impact of ICMS on income in the city of Uberlândia”**.

Florianópolis-SC, *date of digital signature*.

Economist **Rodrigo Nivaldo Martins**,  
Executive Manager of CORECON/SC



This document was electronically signed by **Rodrigo Nivaldo Martins, Executive Manager**, on April 13, 2026, at 4:06 PM, in accordance with article 1, III, "b", of Law 11.419/2006.



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I state that this translation is faithful and complete.

Carlos Henrique G. Freitas  
Uberlândia, 20<sup>th</sup> April 2026